



**STATE OF MONTANA
MONTANA DEPARTMENT OF TRANSPORTATION
JOB PROFILE AND EVALUATION**

Date Submitted June 26, 2007

SECTION I - Identification

Working Title: Special Project Accountant

Department: Transportation

Job Code Number: 132117

Division & Bureau:
Administration/Accounting Controls

Job Code Title: Accountant

Section: Accounting Systems Operations

Pay Band: 7

Work Address: Helena

Position Number: 21010

Phone:

☐ FLSA Exempt ☒ FLSA Non-Exempt ☐ Non-Union ☒ MPEA ☐ AFSCME ☐ Crafts

Profile Completed By:

Work Phone:

**Linda Hicks, Financial Operations Bureau Chief
Eric Romero**

444-6037

Work Unit Mission Statement or Functional Description:

The Administration Division provides support services for the entire department in accounting, financial management, purchasing and mail services, federal grant management, and fuel administration and tax collection.

The Accounting Systems Operations (ASO) Section ensures that all departmental transactions are processed in accordance with the established accounting principles and procedures, State and Federal laws and regulations, agency policies, etc. ASO maintains and implements changes to accounting and related systems and manages the Department's payroll system, coordinates it with the SABHRS Human Resources Module, and the Departments personnel records system.

Describe the Job's Overall Purpose:

The Special Projects Accountant serves as the agency expert and MDT's main point of contact for all contracts/grants that relate to third party participation and determining if indirect cost recovery is required. The position provides guidance and professional opinion for unique funding issues in relation to governmental, private, donated services or property, and advance payments as they relate to GAAP, GASB, CARES, SABHRS and federal regulations. Designs and maintains accounting functions for project/grant cost accumulation, billings to the federal, state, and local governments along with all other

third party billings, set accounting procedures according to established policy for the Indirect cost rate accumulation, billing and reporting. Ensures Department compliance with state and federal regulations and aligns established Department goals, objectives and priorities to accounting for third party participation on all projects. The position is responsible for global accounting functions which affect all divisions within the Department.

SECTION II - Major Duties or Responsibilities	% of Time
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A. <u>Private Contributions/Grant Management:</u>	<u>60%</u>
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1. This position reviews and understands contracts and proactively consults with the District Administrator's, District Financial Officer's, and Program Managers, in the Planning and funding stages of Highway Construction projects. This involvement ensures all third party complex funding is properly worded and meets all financial and legal requirements. Each financial situation is unique to the program/project, and this position determines the intent of funding, establishes the funding picture (i.e. multi/split funding, 100% of cost, matching share, donated services, etc... including which phase the funding goes against in establishing the project and billings in the accounting systems. Interprets financial information and places into an understandable format and ensures contract compliance throughout the life of the project.
2. Analyzes cost sharing agreements and grants to determine intent of private funding. Identifies unusual funding arrangements and in conjunction with Accounting Controls Bureau (ACB) establishes accounting treatment for private contributions along with developing and establishing procedures to account for this complex funding within MDT accounting systems.
3. Provide other ASO section staff with guidance for establishing the funding of special projects in MDT's Billing Voucher/State Share (BV/SS) system to ensure proper cost accumulation and billing to federal, state and other private entities.
4. Writes and implements procedures and methodology (due to unique funding agreements in relation to federal, state and private funds) in an understandable format for all stakeholders and to accommodate federal, state, and departmental system requirements. Procedures and methodologies must meet GAAP, OMB A-87, and MDT internal control requirements to accomplish cost accumulation, monthly billings, invoicing, and recording of private contributions.
5. Monitor and review on a monthly basis duties performed by other accountants in relation to privately funded projects. Ensure journal entries are booked correctly, billing procedures are followed, and accounting entries are in compliance with funding agreements.
6. Review journal entries prepared by ASO staff in relation to grant accounts, deferred revenue, prepayments, federal participation, final vouchers, program split, funding switch, and others to ensure entries are prepared correctly and they are in compliance with GAAP, GASB, and OMB Circular A-87.
7. Conduct final review of specially funded projects after ASO and program staff have closed and finalized a project to make certain MDT is in compliance with all applicable state and federal regulation as well as proper accounting procedures and methodologies were followed.
8. If during final review of a project, an error is discovered this position will consult and advise ASO and program staff as to what adjustments need to be made to be in compliance with all

established and applicable rules and regulations. The position will then follow-up to ensure adjustments are complete and accurate.

9. Develop and implements procedures to recover indirect costs in all MDT grant agreements and Memorandums of Understanding (MOU's) in accordance with Montana Code Annotated (MCA) and federal circular OMB A-87. Advises MDT staff of required changes to meet all state and federal laws and regulations.

B. Accounting Treatment and Financial Analysis:

30%

1. Establishes procedures for consistent internal accounting treatment of financial transactions and to ensure departmental compliance with state policies and laws. Analyzes and provides input on proposed changes and development of accounting policies by the Department of Administration (DofA). Reviews pronouncements issued by the Governmental Accounting Standards Board (GASB) to determine applicability to the department's financial accounting and determine necessary changes to report formats and accounting practices.
2. This position acts as the Security Officer, which is responsible for establishing and monitoring employees' access rights to all MDT's accounting systems in accordance with internal control policies and procedures. In addition, the Security Officer updates and evaluates CARES edit tables to ensure information is correct and is concurrent with established accounting procedures. It also works with all programs to establish reporting needs and formulates recommendations for accounting structure based on MDT's policies and procedures.
3. The position updates the CARES following established translate rules in order to ensure consistent and proper accounting for the department's financial information, in coordination with ACB.
4. Develops, implements procedures, and coordinates ASO staff to ensure for monthly and annual reconciliation of department financial information between the SABHRS and department computer systems (i.e. CARES, Billing Voucher, and Highway On-line Claims) are completed in a timely manner.
5. Responsible for ensuring financial reporting complies with federal regulations and state laws and policies. Requires extensive knowledge of financial reporting requirements and researching and resolving unusual reporting issues. Provides the Budget Section with financial information and technical accounting support for federal grants and other sections included in the Director's quarterly report.
6. Develop solutions to procedural problems in relation to accounting structure, new or changed reporting requirement, program needs, and any other complex requirements based on analyses of business processes as well as input from ACB. In addition, the position composes recommendations and solutions to operational problems with systems involving conflicting requirements.
7. This position works with ISD, Administration staff and program managers to facilitate the development, migration, testing, implementation, documenting of new accounting, billing and reporting systems. It also serves as the point of contact in ASO for financial teams' questions and comments.
8. Required to provide training to financial team members, ASO staff, budget staff and other applicable MDT staff in relation to new accounting, billing and reporting systems as deemed necessary by Administration management.

C. Other Duties:

10%

1. This position is lead worker for ASO staff and is responsible for training new accountants; review and provide feedback to other accountants; monitor daily tasks; coordinate unique projects; and assign tasks as designated by ASO supervisor and/or Bureau Chief.
2. The position is responsible to develop and implement MDT specific training for all staff within the department dealing with special projects, ICAP, system migration and any other ASO section responsibilities.
3. This position performs a variety of other duties necessary to define and fulfill the Department mission and Division objectives. This includes exchanging information with consultants, agency staff, and the public; providing training, education, and professional guidance, and all other duties as assigned.

2. *Specific examples of problems solved, decisions made, or procedures followed when performing the most frequent duties of this position include:*

Communication between bureau's and with other department divisions, determining accounting structure for cost accumulation and billing for grants/projects. Resolving accounting treatment questions for other offices within MDT to ensure compliance with state and federal accounting policies and procedures when dealing with third party participation on projects. Ensuring the indirect cost rate is applied to memorandum of understandings and contracts and are accounted for correctly in the MDT accounting systems.

3. *The most complicated aspect of this position is:*

Continuous training and review of materials necessary to stay a breast of ever-changing state policies and laws and federal regulations. Application of high level accounting policies and procedures to specific department needs. Understanding the multiple financial systems used by the department and the nature of the accounting information contained. Understanding the translate between the department financial systems and the recording of the financial information on the state's accounting system (SABHRS).

4. *Guidelines, manuals, or written procedures that support this position include:*

- OMB Circular A-87 and A-133
 - Level of Knowledge – Extensive, must interpret guidelines presented in the circular and apply them to the rate development process and department processes.
- State and MDT Policies and Procedures
 - Level of Knowledge – Extensive, must interpret guidelines presented and apply to department processes.
- GASB
 - Level of Knowledge – Extensive, must interpret guidelines and apply requirements to recording financial information on the state's accounting system.
- SABHRS

- Level of Knowledge – Extensive, must know the available reports, be able to reconcile differences between them, the tree and reporting structure established for MDT, People Soft processing rules.
- CARES
 - Level of Knowledge - Extensive, must understand reporting capabilities and how MDT uses the system for cost accounting, and how to extract the needed information.
- Excel
 - Level of Knowledge – Advanced, must know how to perform data extracts from Oracle tables, Pivot Table development, higher level mathematical applications

5. Which of the duties and/or specific tasks listed under 1. (above) are considered “essential functions” that must be performed by this position (with or without accommodations)? All functions listed are essential.

The following duties are considered essential functions because they require specialized expertise and skill and are the primary reasons the job exists: All of the functions were assigned to this profile because of their higher levels of complexity.

The following mental and physical demands are associated with these essential functions:

PHYSICAL

- Light lifting (less than 10 lbs.)
- Carry light items (papers, books, small parts)
- Remaining seated for extended periods of time, with occasional walking; standing; bending
- Operating a personal computer
- Communicate in writing, in person, and over the phone
- Effective professional communication in writing, in person and over the phone

MENTAL

- The data is in an electronic format, and the preparer must have advanced knowledge of the procedures with electronic spreadsheets and other data processing applications in order to extract and perform the necessary analyses and operations.
- The preparer must know how the non-highway programs account for their activities in SABHRS. The highway programs’ direct cost information is contained in CARES, again the preparer must know where the cost information is located.
- Mediating conflicts
- Ability to multi-task
- Demands for accuracy in all aspects of work
- Ability to meet inflexible deadlines
- Computing arithmetic operations
- Comparing data
- Compiling information
- Analyzing
- Coordinating
- Negotiating

6. **Does this position supervise others?** ☐ Yes ☒ No

Number directly supervised:

Complexity level of the positions supervised:

Position Number(s) of those supervised:

7. **This position is responsible for:**

- | | | | |
|-------------------------------------------------|-------------------------------------|--------------------------------------|------------------------------------|
| <input type="checkbox"/> Hiring | <input type="checkbox"/> Firing | <input type="checkbox"/> Supervision | <input type="checkbox"/> Pay Level |
| <input type="checkbox"/> Performance Management | <input type="checkbox"/> Promotions | <input type="checkbox"/> Discipline | |
| <input type="checkbox"/> Other: | | | |

8. **Attach an Organizational Chart.**

SECTION III - Minimum Qualifications - List minimum requirements for the first day of work.

Critical knowledge and skills required for this position:

KNOWLEDGE:

The position requires strong written and verbal communication skills in order to have the ability to facilitate, communicate and educate the laws, rules and department goals and objectives and present these in a diplomatic way to a wide variety of audiences with varied financial knowledge. The position requires an advanced knowledge of the principles and practices of governmental accounting and budgeting; research and analysis practices; business administration; Generally Accepted Accounting Principles; Governmental Accounting, Auditing, and Financial Reporting requirements; and must become familiar with state and federal rules and regulations related to department accounting activity.

The position also requires knowledge of automated accounting software, management and financial systems and other systems. The position requires knowledge of administrative goals and objectives, legislative and administrative rule requirements and processes. The position will become familiar with Montana statutes, MDT rules, regulations, policies, and procedures; state and federal budget and financial reporting requirements.

SKILLS: The data is in an electronic format, and the preparer must have advanced knowledge of the procedures with electronic spreadsheets and other data processing applications in order to extract and perform the necessary analyses and operations. The position requires skill in the operation of a personal computer, office software and specialized financial management systems, and standard office equipment; mathematical analysis; problem solving techniques; written and verbal communications; and presentation and negotiation.

PERSONAL CONTACTS

- Internal within MDT
 - Upper Management to explain accounting of third party participation and indirect cost allocation plan and rate.
 - Division Administrators and Bureau Chiefs to explain impact to their programs and systems.
 - Other staff and program financial contacts to explain the impact to their jobs.
 - Internal Audit Unit
 - Grant Program Managers
 - Information Services Division for system migrations, Indirect cost rate and special accounting issues.

- External with Legislative Audit Division, and Legislative Fiscal Division.
- External with FHWA and other Federal agencies
 - Determine eligibility for grants to charge ICAP
 - Approval of ICAP
 - Explain methodology
 - Provide additional detail as requested
- Federal Program Managers and Auditors
- Department of Administration
- Other agencies and governments participating in grant programs.

Behaviors required to perform these duties?

- **Analytical/Interpretive Thinking:** Accurately applies general standards and requirements to specific accounting treatment issues.
- **Decision Making:** Evaluates multiple and ambiguous factors to resolve issues. Develops and implements appropriate courses of action in response to opportunities and impediments.
- **Communicate effectively:** Carries out the vision and goals of the organization; is relied upon by others as a source for valid information; develops and maintains long lasting working relationships with peers and customers.
- **Independence of Action:** Determines appropriate responses to accounting control issues with minimal assistance or precedent.
- **Teamwork:** The position is expected to share knowledge with others, suggest opportunities for improving work methods, willingly accept new duties, and support fellow employees and management objectives. The position must treat others with courtesy and respect; demonstrate team leadership coordinate the activities of multiple staff and resources; take action to create positive relationships with co-workers; and constructively contribute to quality solutions.
- **Attention to Detail:** Able to be alert in a high-risk environment: follow detailed procedures and ensure accuracy in documentation and data; concentrate on routine work details and organize and maintain a system of records.
- **Quality:** Able to maintain high standards despite pressing deadlines; establish high standards and measures; do work right the first time and inspect material for flaws; test new methods thoroughly; reinforce excellence as a fundamental priority.
- **Policies/Procedures/Processes:** Able to act in accordance with established guidelines; follow standard procedures in crisis situations; communicate and enforce organizational policies and procedures; recognize and constructively conform to unwritten rules or practices.
- **Systematic Problem Solving:** Able to apply systems thinking to generate solutions; focus on process rather than isolated events; obtain multiple assessments of a situation and by systematic in identifying trouble spots; use tools to define problems; evaluation alternative solutions.

- **Continuous Learning:** Able to stay informed of current industry trends; learn and apply new concepts and demonstrate career self-reliance; identify own areas of opportunity and set and monitor self-development goals.
- **Decision Making and Problem Solving:** Able to take action in solving problems while exhibiting judgment and a realistic understanding of issues; able to use reason, even when dealing with emotional topics; review facts and weigh options.
- **Conflict Management:** Demonstrates organizational and global awareness of the overall relationship between those in conflict; anticipates and addresses situations or issues with diplomacy, tact, and precision.

Education:

Check the one box indicating minimum education requirements for this position for a new employee the first day of work:

- | | |
|---------------------------------------------------------------|--------------------------------------------------------------------------|
| <input type="checkbox"/> No education required | <input type="checkbox"/> Related AAS/2-years college/vocational training |
| <input type="checkbox"/> High school diploma or equivalent | <input checked="" type="checkbox"/> Related Bachelor's Degree |
| <input type="checkbox"/> 1-year related college/voc. training | <input type="checkbox"/> Related Master's degree |

Please specify the acceptable and related fields of study:

Required: Bachelor's degree in Accounting or a closely related field to include coursework in intermediate and governmental accounting AND four years related work experience with an emphasis in governmental accounting.

Experience:

Check the one box indicating minimum work-related experience requirements for this position for a new employee the first day of work:

- | | |
|-------------------------------------------------------|---------------------------------------------|
| <input type="checkbox"/> No prior experience required | <input type="checkbox"/> 3 years |
| <input type="checkbox"/> 1 year | <input checked="" type="checkbox"/> 4 years |
| <input type="checkbox"/> 2 years | <input type="checkbox"/> 5 or more years |

Other specific experience (optional):

CPA Certificate preferred. Other financial licenses or certifications may be considered (CIA, CFE, CMA).

Alternative Qualifications:

This agency will accept alternative methods of obtaining necessary qualifications.

- ☐ Yes ☒ No

SECTION IV – Other Important Job Information

This position is provided broad direction, expected to work independently, and resolve unusual situations with little or no supervision.

Working Conditions: Responsibilities require the incumbent to work additional hours, on occasion, to meet critical deadlines. Typical examples include state and federal fiscal year-ends, legislative sessions and special projects. Limited travel may be required.

Depending on the assigned work, the successful candidate must pass a background investigation as a condition of employment.

☐ Fingerprint check

☐ Valid driver's license

☒ Background check

☐ Other; Describe

SECTION V – Signatures

Signature indicates this statement is accurate and complete.

Employee:

Name: _____ Title: _____

Signature: _____ Date: _____

Immediate Supervisor:

Name: _____ Title: _____

Signature: _____ Date: _____

Bureau Chief:

Name: _____ Title: _____

Signature: _____ Date: _____

Division/District Administrator:

Name: _____ Title: _____

Signature: _____ Date: _____

Department Designee:

Jennifer Jensen Administrator, Human Resources Division

Signature: _____ Date: _____